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RAPIDES PARISH SHERIFF

ALEXANDRIA, LOUISIANA

JUNE 30, 2008

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Release Date 1/21/09

**Rapides Parish Sheriff
Alexandria, Louisiana**

June 30, 2008

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**Rapides Parish Sheriff
Alexandria, Louisiana**

June 30, 2008

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PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1946

Independent Auditor's Report

The Honorable Charles F. Wagner, Jr.
Rapides Parish Sheriff
Alexandria, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Rapides Parish Sheriff, Alexandria, Louisiana, as of and for the year ended June 30, 2008, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Rapides Parish Sheriff's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Rapides Parish Sheriff, as of June 30, 2008, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 16, 2008, on our consideration of the Rapides Parish Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.





PAYNE, MOORE & HERRINGTON, LLP

The Honorable Charles F. Wagner, Jr.
Rapides Parish Sheriff
Alexandria, Louisiana

The management's discussion and analysis and budgetary comparison information on pages 3 through 11 and 38 through 39, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Rapides Parish Sheriff's basic financial statements. The accompanying financial information listed as "Supplemental Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Payne, Moore & Herrington, LLP

Certified Public Accountants

December 16, 2008

Required Supplemental Information – Part I
Management's Discussion and Analysis

**Rapides Parish Sheriff
June 30, 2008**

Management's Discussion and Analysis

The following discussion and analysis of the Rapides Parish Sheriff's financial performance provides an overview of the financial activity for the fiscal year ending June 30, 2008. This analysis should give the reader a snapshot of the financial health of the Rapides Parish Sheriff's Office as of that date and an indication of the strengths and weaknesses for the next few years.

Financial Highlights

- Fund Balance in the General Fund at June 30, 2008 is \$9.24 million, an increase of \$.166 million from the prior year. Revenues and transfers from other funds were \$37.6 million while expenditures and transfers out were \$37.4 million.
- The final amended budget for the year ending June 30, 2008 projected revenues and expenditures of \$37.7 million each, reflecting a balanced budget with an ending Fund Balance in the General Fund of \$9.1 million. Actual revenues at year end were \$.1 million lower than projected and expenditures were \$.3 million lower than budgeted figures, thereby resulting in the \$.166 million surplus for the fiscal year.
- Sales tax receipts during the fiscal year were \$13.0 million and ad valorem taxes were \$9.0 million. Combined, these two revenue sources increased \$1.9 million from the previous year. These two taxes totaled \$22.0 million, or 59% of all revenue in the General Fund. The other major revenue sources in the General Fund are reimbursements for housing prisoners, \$9.1 million, and Federal and State grants of \$3.5 million.
- Compensated absences, which total \$1.2 million, is the only long term liability of the Rapides Parish Sheriff's Office.
- Total liabilities on the Statement of Net Assets increased slightly more than the increase from total assets, resulting in a net decrease in total net assets. Total net assets from all Governmental Fund activities at year-end are \$25.8 million.
- With the election of the new Sheriff, new uniforms, guns, and holsters were purchased and a new RPSO insignia was placed on the patrol cars. The total cost for these new items was \$500,000. A portion of the cost, \$200,000, was expensed in fiscal year 2008 and the remaining amount is to be expensed in fiscal year 2009.

Understanding This Annual Report

The annual report consists of a series of financial statements and notes or explanations to those financial statements. The Statements of Net Assets and the Statement of Activities (on pages 14 & 15) provide information about the Sheriff's Office as a whole. Fund Financial Statements, which present information for specific activities or objectives, begin on page 16. The Notes to Basic Financial Statements present information that help explain the transactions and balances shown in the Government-Wide Financial Statements and the individual Fund Financial Statements. The Notes begin on page 22.

Rapides Parish Sheriff
June 30, 2008

Management's Discussion and Analysis

After the Notes to Basic Financial Statements, this report contains some supplementary information. Some is required and some is provided because of the importance of the data. For example, the Statement of General Fund Expenditures beginning on page 44 reports departmental expenses and compares these to the budget allocated to these departments. This provides the reader a detailed analysis of the General Fund expenses and the budget management by those department managers. One important method of analyzing the financial strength of any governmental entity is comparing current year data and balances to prior years. This will indicate the direction, or trend, in which the entity may be heading. This management's discussion and analysis will show some of those comparisons.

- Reporting the Sheriff's Office as a Whole

As indicated earlier, the Statement of Net Assets and the Statement of Activities report information about the Sheriff's Office as a whole. The Statement of Net Assets reports the assets (cash, investments, receivables, inventories, and capital assets) minus liabilities (accounts payable and other obligations). The resulting sum is the net assets of the Sheriff's Office as of June 30, 2008.

An analysis of the components of the Statement of Net Assets from year to year will give the reader an indication of whether the Sheriff's financial position is improving or whether it is getting worse. There are, however, other indicators that are not in the financial statements that need to be taken into consideration when assessing financial condition. For instance, since more than 50% of the Sheriff's revenues are sales taxes and property taxes, the economic conditions in the area should also be considered.

The Statement of Activities is similar to a profit and loss statement that you would see in a business enterprise. However, instead of reporting net profit or loss, income less expenses is reported as the Change in Net Assets. The Statement shows the extent to which operations of the Sheriff's Office are supported by general revenues, such as taxes and investment earnings, and how much is funded by resources raised within the Sheriff's Office, mainly as charges for services.

- Reporting the Sheriff's Most Significant Funds

The Sheriff's financial statements as a whole are comprised of many individual funds. Significant funds, or major funds, are each reported in a separate column in the Fund Financial Statements so that they can be analyzed apart from the smaller funds. The remaining funds, or non-major funds, are combined into one column titled Other Governmental Funds.

The General Fund accounts for the majority of the day-to-day activities of the Sheriff's Office. It is the most significant fund of not only the Sheriff's Office, but of any government. All other funds account for resources dedicated for specific purposes or those in which the Sheriff's Office acts as Trustee. The General Fund, as well as all of the other governmental funds, is reported using an accounting method called modified accrual accounting, which reports revenues and expenses in the period earned or consumed, regardless of when cash is received or paid.

Rapides Parish Sheriff
June 30, 2008

Management's Discussion and Analysis

The Governmental Funds Fund Balances (Reserves) are reconciled to Net Assets in a statement on page 18 of the financial statements. The two terms Net Assets and Reserves might seem to be referring to the same thing. However, Net Assets provide more of a long-term view of the Sheriff's financial picture and Governmental Fund Reserves focus on how the money flows in and out of those funds during the year and the balances available to fund future operations. The reconciliation shows the relationship between the two.

- The Sheriff as Trustee

The Sheriff's Office is also responsible for maintaining and reporting other funds of which it has a custodial responsibility. These monies are for specific purposes and must be reported separately.

These funds consist of jail inmate balances, tax collections not yet distributed and civil proceeding monies. These activities are reported in the Statement of Fiduciary Assets and Liabilities on page 21.

Analysis of the Sheriff's Financial Statements as a Whole

The combined Net Assets of the Sheriff's Office as of June 30, 2008 was \$25.8 million, down \$.1 million from the previous year. This represents a 0.28% decrease. Total assets at year-end were \$27.5 million compared to liabilities of only \$1.7 million. The asset to liability ratio is a very strong 16:1. Table 1 below shows the combined net assets at June 30, 2008, and comparative amounts for June 30, 2007.

Table 1
Net Assets

	<u>6/30/07</u>	<u>6/30/08</u>	<u>\$ Inc/ (Dec)</u>	<u>%Inc/ (Dec)</u>
Cash and Investments	\$ 6,810,103	\$ 7,686,678	\$ 876,575	12.87 %
Receivables	3,117,411	2,425,829	(691,582)	(22.18)%
Inventories	142,977	198,292	55,315	38.70 %
Prepaid Expenses	106,328	114,927	8,599	8.09 %
Capital assets, net of depreciation	<u>17,202,904</u>	<u>17,055,729</u>	<u>(147,175)</u>	<u>(0.86)%</u>
Total Assets	27,379,723	27,481,455	101,732	0.37 %
Payables	254,213	322,225	\$ 68,012	26.75 %
Deferred Revenue	201,246	148,208	(53,038)	(26.35)%
Compensated Absences	1,028,186	1,218,939	190,753	18.55 %
Long-Term Debt	<u>32,836</u>	<u>-</u>	<u>(32,836)</u>	<u>(100.00)%</u>
Total Liabilities	<u>1,516,481</u>	<u>1,689,372</u>	<u>172,891</u>	11.40 %
Net Assets	\$25,863,242	\$25,792,083	\$ (71,159)	(0.28)%

Rapides Parish Sheriff
June 30, 2008

Management's Discussion and Analysis

Net Assets equal assets less liabilities. At first glance, the reader may look at the net asset figure above and interpret this to mean that the Sheriff's Office has a \$25.8 million reserve. However, only \$8.7 million is unrestricted, or available for operations. The remaining \$17.1 million relates to the amount invested in capital assets.

Total assets changed very little during the past fiscal year. In fact, the change was less than one-half of one percent. However, total liabilities for the Sheriff's Office increased \$173,000 or 11.40% from the previous fiscal year.

With the very small change in Net Assets from the prior year to the current year, one can assume that the revenues and expenses of the Sheriff's Office were about equal. Program revenues and general revenues totaled \$38.3 million while expenses were \$38.4 million, thus resulting in a decrease in Net Assets of \$.1 million. This can be found in the Statement of Activities on page 15 of this report.

The Statement of Activities in Table 2 summarizes program revenues, general revenues, expenses by function, and the change in net assets from the previous year for the Sheriff's Office as a whole. Program revenues account for 40.3% of the \$38.3 million in total revenues; while general revenues made up 59.7% of the total. Program revenues are those that are derived directly from the program itself or from parties outside the Sheriff's taxpayers or citizenry. They reduce the net cost of the function to be financed from the Sheriff's general revenues. Program revenues consist of charges for services and operating and capital grants. All revenues that are not program revenues are considered general revenues. Sales taxes and property taxes are the most common general revenues.

Program revenues and General revenues together increased \$2.1 million in the fiscal year ending June 30, 2008. Program revenues increased \$.8 million, or 5.1%, from the previous year. Program revenues grew this year due to an increase in rates charged to different entities to house prisoners and an increase in grants secured by the Uniform division. Of the \$15.4 million in program revenues, \$12.5 million were for charges for services and \$2.9 million were in Operating and Capital grant reimbursements. Of the \$12.5 million in charges for services, \$9.5 million were derived in the two jails, the Work Release facility, the Boot Camp for juveniles, and the House Arrest program operated by the Sheriff's Office. The remaining program revenues were \$3.0 million in other charges for services and \$2.9 million in Operating and Capital Grants.

Sales taxes and property taxes comprised \$22.0 million of the \$22.9 million in general revenues. Together these two revenue sources increased \$1.9 million, or 9.4% from the prior fiscal year. Most of the growth of the Sheriff's Office, in terms of salary increases and services provided to the citizens of Rapides Parish, is funded by these two taxes.

In analyzing the expenses by program/function in the Statement of Activities, total expenses increased from \$35.8 million in fiscal year 2007 to \$38.4 million in the current year. An increase in salaries, personnel, and fringe benefits plus rising commodity prices such as fuel and food costs for the prisoners is the primary cause for the \$2.6 million increase in program expenses. The Statement of Activities for the current and prior fiscal year is summarized in Table 2 below.

Rapides Parish Sheriff
June 30, 2008

Management's Discussion and Analysis

Table 2
Statement of Activities (Summary)

	<u>6/30/07</u>	<u>6/30/08</u>	<u>\$ Inc/ (Dec)</u>	<u>% Inc/ (Dec)</u>
Program Revenues:				
Charges for Services -				
Correctional Facilities	\$ 9,006,086	\$ 9,490,630	\$ 484,544	5.38 %
Other Divisions	2,049,101	2,030,819	(18,282)	(0.89)%
Commissary Sales	<u>890,737</u>	<u>968,994</u>	<u>78,257</u>	<u>8.79 %</u>
Total Charges for Services	11,945,924	12,490,443	544,519	4.56 %
Operating/Capital Grants -				
Uniform Division	1,795,045	2,069,719	274,674	15.30 %
Louisiana Youth Academy	723,750	723,750	-	0.00 %
Other	<u>219,845</u>	<u>151,401</u>	<u>(68,444)</u>	<u>(31.13)%</u>
Total Operating/Capital Grants	<u>2,738,640</u>	<u>2,944,870</u>	<u>206,230</u>	<u>7.53%</u>
Total Program Revenues	14,684,564	15,435,313	750,749	5.11 %
General Revenues:				
Property Taxes	8,365,774	8,965,007	599,233	7.16 %
Sales Taxes	11,668,624	12,958,317	1,289,693	11.05 %
Other General Revenues	<u>1,481,489</u>	<u>953,393</u>	<u>(528,096)</u>	<u>(35.65)%</u>
Total General Revenues	<u>21,515,887</u>	<u>22,876,717</u>	<u>1,360,830</u>	<u>6.32 %</u>
Total All Revenues	36,200,451	38,312,030	2,111,579	5.83 %
Expenses by Function/Program				
Public Safety	16,263,328	17,366,425	1,103,097	6.78 %
Correctional Facilities	14,292,459	15,203,190	910,731	6.37 %
Administrative	4,557,020	5,094,367	537,347	11.79 %
Commissary Expenses	662,630	718,312	55,682	8.40 %
Grants to Other Governments	-	-	-	0.00 %
Debt Service	<u>8,788</u>	<u>894</u>	<u>(7,894)</u>	<u>(89.83)%</u>
Total Expenses by Function/Program	<u>35,784,225</u>	<u>38,383,188</u>	<u>2,598,963</u>	<u>7.26 %</u>
Change in Net Assets	\$ 416,226	\$ (71,158)	\$ (487,384)	(117.10)%

Rapides Parish Sheriff
June 30, 2008

Management's Discussion and Analysis

The Sheriff's Individual Funds

Individual Fund statements begin on page 17 of the annual report. As reported on the Balance Sheet on page 17, the General Fund accounts for over 94% of the total assets and fund balances, and over 98% of the total liabilities in the Governmental Funds. The General Fund, as of June 30, 2008, consisted of \$9.7 million in assets and \$.5 million in liabilities. This leaves a Fund Balance of \$9.2 million, all of which is unrestricted. Available Fund Balance is, therefore, 26.0% of the current annual budget. A General Fund fund balance of \$9.2 million might seem like an excessive amount to have on hand. However, keep in mind that the fund balance fluctuates from month to month throughout the course of a year, with the high being in January after ad valorem taxes are received and the low being in December right before the taxes for that year are collected. Available resources to pay employees and other expenses has been as low as \$1.6 million at December 31 in recent prior years, making it almost necessary to borrow funds to make it to January. The Sheriff's management believes that a fund balance of \$9 million at the fiscal year end of June 30th is needed in order to have enough funds on December 31st each year to meet its obligations.

General Fund Budgetary Highlights

The Rapides Parish Sheriff's Office adopted a balanced budget in its General Fund for the fiscal year beginning July 1, 2007. Revenues and expenditures were budgeted at \$35.9 million with an expected remaining fund balance of \$9.1 million. This budget was \$.8 million, or 2.3% higher than the previous year's original budget. The ½ cent sales tax and property taxes were increased \$1.5 million, and other receipts and revenues were budgeted \$.7 million lower from the prior year. The sales and property taxes were budgeted higher because of expanded commercial and residential development within Rapides Parish. Other receipts and revenues was budgeted lower in fiscal year 2008 because the Halfway House on Highway 28 West was budgeted and sold in the prior year for \$950,000. Other revenues remained fairly consistent with the prior year.

Expenditures in the 2008 original budget increased \$.8 million from the prior year original budget. Salaries and fringe benefits increased \$.9 million and operating expenses \$.4 million. Capital outlay purchases and debt payments decreased by \$.3 million and \$.2 million, respectively. A 4% salary increase given in October 2007, an increase in health insurance costs and related pension and Medicare costs account for the majority increase in salaries and fringe benefits. The increase in operating costs is attributed to rising fuel, utility, and food costs.

The budget was amended one time during the fiscal year, in May 2008. The amendment increased projected revenues and expenditures from \$35.9 million to \$37.7 million, reflecting a balanced budget for the year ending June 30, 2008. Sales taxes and property accounted for a substantial portion of the increase in revenues. Combined, these two taxes went up \$850,000, rising from \$21.0 million in the original budget to \$21.9 million in the amended budget. A \$500,000 increase in fees, charges and commissions stemming from increased revenue for housing prisoners and an increase of \$ 371,000 in intergovernmental revenue from higher state deputy supplemental pay accounted for nearly the remaining amount.

Rapides Parish Sheriff
June 30, 2008

Management's Discussion and Analysis

The \$1.8 million increase in budgeted expenses in the amended budget is split between salaries and fringe benefits, operating expenses, and capital outlay. Salaries and fringe benefits were increased from \$27.7 million to \$29.1 million due to additional staff hired and the 4% pay increase given to all full-time employees. Total operating expenses were slightly higher because of new uniforms and badges purchased for uniformed personnel.

Capital Assets and Debt Administration

Capital Assets

The Sheriff's Office spent nearly \$1.6 million on capital assets during the fiscal year ending June 30, 2008. Thirty six vehicles were purchased at a cost of \$790,000, as was 61 computers totaling \$82,000. Another capital outlay acquisition during the year was the purchase of 68 bullet proof vests at a cost of \$730 apiece. The following table summarizes the prior year and current year ending balances of capital assets.

	June 30, 2007	June 30, 2008
Land and Buildings	\$ 15,713,856	\$ 15,713,856
Vehicles	4,661,821	4,958,165
Radios	1,516,021	1,555,490
Other Equipment	4,493,501	5,017,946
	26,385,199	27,245,457
Less Depreciation	(9,182,295)	(10,189,728)
Assets, Net of Depreciation	\$ 17,202,904	\$ 17,055,729
Percent Undepreciated	65.20%	62.60%

The percent underappreciated balance gives the reader an indication of how old the capital assets are. The higher the percent undepreciated balance is, the newer the capital asset. The assets, therefore, at June 30, 2008 have about 2/3 of their useful life remaining. As this balance decreases, you can assume that more resources will have to be used to keep the capital assets in good working condition.

Debt Administration

Unused vacation pay and compensation time due to employees are liabilities of the Sheriff's Office, however, most of that amount is never paid out. These amounts, known as compensated absences payable, are only paid when an employee retires or employment is terminated. During the fiscal year ending June 30, 2008, the compensated absences balance increased 15%, to \$1,218,939. An increase in the number of vacation hours due to employees on June 30, 2008 and an increase in hourly rates are the reasons for this increase.

**Rapides Parish Sheriff
June 30, 2008**

Management's Discussion and Analysis

All debt associated with capital leases on copiers was paid in full during fiscal year 2008 and replaced with operating leases.

The following table summarizes the debt balances at June 30 for the past two years.

	June 30, 2007	June 30, 2008
Capital Leases Payable	32,836	-
Compensated Absences Payable	1,028,186	1,218,939
Total	\$ 1,061,022	\$ 1,218,939

Summary

The fiscal year that ended June 30, 2008 was another good year for the Rapides Parish Sheriff's Office from a financial standpoint. Sales and property taxes increased nearly \$2.0 million from the previous year and annual pay raises were given to employees. By managing the resources available to us, we feel like we can continue to improve the Sheriff's Office through expanded services with better people and updated technology.

Contacting the Sheriff's Management

This financial report is designed to provide our citizens, taxpayers, and creditors with a general overview of the finances of the Rapides Parish Sheriff's Office. If you have any specific questions about this report, contact Sheriff Charles F. Wagner, Jr., or Finance Officer Mark Thibeaux, P. O. Box 1510, Alexandria, LA 71309.

Basic Financial Statements

**Government-Wide
Financial Statements (GWFS)**

**Rapides Parish Sheriff
Alexandria, Louisiana
Statement of Net Assets
Governmental Activities
June 30, 2008**

Exhibit A

Assets		
Cash and cash equivalents		\$ 559,647
Investments		7,127,031
Receivables		2,046,455
Accrued interest receivable		78,035
Due from fiduciary funds		301,339
Inventories		198,292
Prepaid expenses		114,927
Capital assets, net of depreciation		
Nondepreciable		
Land and improvements	588,283	
Depreciable		
Buildings	10,349,676	
Equipment and furniture	5,356,360	
Other capital assets	761,410	17,055,729
Total Assets		<u>27,481,455</u>
Liabilities		
Accounts payable		321,745
Payroll withholdings		480
Deferred revenue		148,208
Long-term liabilities		
Due in more than one year		
Compensated absences		<u>1,218,939</u>
Total Liabilities		<u>1,689,372</u>
Net Assets		
Invested in capital assets, net of related debt		17,055,729
Unrestricted		<u>8,736,354</u>
Total Net Assets		<u><u>\$ 25,792,083</u></u>

The accompanying notes are an integral part of the financial statements.

**Rapides Parish Sheriff
Alexandria, Louisiana
Statement of Activities
Governmental Activities
Year Ended June 30, 2008**

Exhibit B

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Current					
Executive division	\$ 2,015,958	\$ -	\$ -	\$ 13,818	\$ (2,002,140)
Finance division	436,519	-	-	-	(436,519)
Youth programs	133,480	-	-	-	(133,480)
Personnel division	155,312	-	-	-	(155,312)
Tax department	418,990	146,766	-	-	(272,224)
Civil department	866,492	887,581	-	-	21,089
Maintenance/road crew	949,189	-	-	-	(949,189)
Correction division (DC-1)	4,090,997	1,567,413	-	-	(2,523,584)
Work release facility	3,723,783	3,946,274	-	-	222,491
House arrest division	439,060	82,994	-	-	(356,066)
Detective division	2,639,227	20,913	41,548	-	(2,576,766)
Uniform division	10,608,829	929,512	1,990,092	79,627	(7,609,598)
Training division	372,499	16,050	-	-	(356,449)
Louisiana Youth Academy	1,237,052	35,900	723,750	-	(477,402)
School resource officers	3,566,428	-	-	-	(3,566,428)
Correction division (DC-3)	5,712,298	3,858,049	-	-	(1,854,249)
Warehouse	110,719	-	-	-	(110,719)
Cost of merchandise sold - commissaries	718,312	968,994	-	-	250,682
Bank charges - commissaries	7,708	-	-	-	(7,708)
Metro narcotics division	179,440	29,997	96,035	-	(53,408)
Debt Service					
Interest and fiscal charges	896	-	-	-	(896)
Total Governmental Activities	\$ 38,383,188	\$ 12,490,443	\$ 2,851,425	\$ 93,445	(22,947,875)
General Revenues					
Taxes					
Ad valorem taxes levied for general purposes					8,965,007
Sales taxes authorized for general purposes					12,958,317
Grants and contributions not restricted to specific programs					
State revenue sharing					599,827
Other grants and contributions					52,030
Interest earned					360,659
Other					48,613
Special item - loss on sale/disposal of assets					(107,736)
Total General Revenues					22,876,717
Change in Net Assets					(71,158)
Net Assets, Beginning of Year					25,863,241
Net Assets, End of Year					\$ 25,792,083

The accompanying notes are an integral part of the financial statements.

Fund Financial Statements (FFS)

**Rapides Parish Sheriff
Alexandria, Louisiana
Balance Sheet
Governmental Funds
June 30, 2008**

Exhibit C

	General Fund	Other Governmental Funds	Total Governmental Funds
Assets			
Cash and cash equivalents	\$ 446,160	\$ 113,487	\$ 559,647
Investments	6,750,000	377,031	7,127,031
Receivables	2,016,474	29,981	2,046,455
Accrued interest receivable	73,420	4,615	78,035
Due from other funds	301,867	-	301,867
Inventories	116,309	81,983	198,292
Total Assets	\$ 9,704,230	\$ 607,097	\$ 10,311,327
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ 314,058	\$ 7,687	\$ 321,745
Payroll withholdings	480	-	480
Due to other funds	-	528	528
Deferred revenue	148,208	-	148,208
Total Liabilities	462,746	8,215	470,961
Fund Balances			
Unreserved	9,241,484	-	9,241,484
Unreserved - reported in nonmajor			
Special revenue funds	-	216,587	216,587
Capital projects funds	-	382,295	382,295
Total Fund Balances	9,241,484	598,882	9,840,366
Total Liabilities and Fund Balances	\$ 9,704,230	\$ 607,097	\$ 10,311,327

The accompanying notes are an integral part of the financial statements.

**Rapides Parish Sheriff
Alexandria, Louisiana
Reconciliation of Governmental Funds
Balance Sheet to the Statement of Net Assets
June 30, 2008**

Exhibit D

Total Fund Balances - Governmental Funds	\$	9,840,366
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Amounts reported for governmental activities in the Statement of Net Assets are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in Governmental Funds.

Cost of capital assets	27,245,457	
Less - Accumulated depreciation	<u>(10,189,728)</u>	17,055,729

Long-term liabilities are not due and payable in the current period. Accordingly, they are not reported as liabilities in the Governmental Funds. All liabilities are reported in the Statement of Net Assets.

Compensated absences payable	<u>(1,218,939)</u>	(1,218,939)
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Costs incurred which benefit more than one period are recorded as an expenditure in the Governmental Funds when paid. The portion relating to the next fiscal year is reported as prepaid expenses in the Statement of Net Assets.

Prepaid expenses		<u>114,927</u>
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Net Assets of Governmental Activities	\$	<u>25,792,083</u>
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The accompanying notes are an integral part of the financial statements.

**Rapides Parish Sheriff
Alexandria, Louisiana
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2008**

Exhibit E

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenues			
Taxes			
Ad valorem	\$ 8,965,007	\$ -	\$ 8,965,007
Sales	12,958,317	-	12,958,317
Intergovernmental	4,136,187	96,035	4,232,222
Fees, commissions, etc.	10,719,225	29,997	10,749,222
Sale of merchandise	-	968,994	968,994
Interest earned	341,754	18,905	360,659
Other	185,345	-	185,345
Total Revenues	37,305,835	1,113,931	38,419,766
Expenditures			
Current			
Executive division	1,888,779	-	1,888,779
Finance division	431,486	-	431,486
Youth programs	133,208	-	133,208
Personnel division	148,601	-	148,601
Tax department	412,587	-	412,587
Civil department	829,358	-	829,358
Maintenance/road crew	852,982	-	852,982
Correction division (DC-1)	4,010,090	-	4,010,090
Work release facility	3,474,303	-	3,474,303
House arrest division	425,438	-	425,438
Detective division	2,474,620	-	2,474,620
Uniform division	10,086,915	-	10,086,915
Training division	352,200	-	352,200
Louisiana Youth Academy	1,178,546	-	1,178,546
School resource officers	3,498,928	-	3,498,928
Correction division (DC-3)	5,441,434	-	5,441,434
Warehouse	103,902	-	103,902
Cost of merchandise sold - commissaries	-	718,312	718,312
Bank charges - commissaries	-	7,708	7,708
Metro narcotics division	-	162,705	162,705
Capital outlay	1,576,733	-	1,576,733
Debt service			
Principal	32,836	-	32,836
Interest and other charges	896	-	896
Total Expenditures	37,353,842	888,725	38,242,567
Excess (Deficiency) of Revenues Over Expenditures	(48,007)	225,206	177,199
Other Financing Sources (Uses)			
Transfers in	240,000	74,104	314,104
Transfers out	(74,104)	(240,000)	(314,104)
Sale of capital assets	48,136	-	48,136
Total Other Financing Sources (Uses)	214,032	(165,896)	48,136
Net Change in Fund Balances	166,025	59,310	225,335
Fund Balances, Beginning of Year	9,075,459	539,572	9,615,031
Fund Balances, End of Year	\$ 9,241,484	\$ 598,882	\$ 9,840,366

The accompanying notes are an integral part of the financial statements.

Rapides Parish Sheriff
Alexandria, Louisiana
Reconciliation of Governmental Funds Statement of Revenues,
Expenditures, and Changes in Fund Balances to the Statement of Activities
Year Ended June 30, 2008

Exhibit F

Net Change in Fund Balances - Governmental Funds	\$	225,335
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Amounts reported for governmental activities in the Statement of Activities are different because:

Capital outlays are reported in Governmental Funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense. This is the amount by which capital outlays exceed depreciation expense in the period.

Capital outlays reported in the funds	1,708,030	
Less - depreciation reported in the Statement of Activities	<u>(1,699,333)</u>	8,697

Repayment of long-term liabilities is an expenditure in the Governmental Funds, but the repayment reduces long-term liabilities in the Statement of Net Assets.

Principal retirement		32,836
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In the Statement of Activities, only the gain (loss) on the sale of the assets is reported, whereas in the Governmental Funds, the entire proceeds from the sale increase financial resources. Thus, the change in net assets differs from the change in fund balances by the cost of the assets sold.

Gain (loss) on the sale of assets	(107,736)	
Less - proceeds from the sale of assets	<u>(48,136)</u>	(155,872)

In the Statement of Activities, certain operating expenses, such as compensated absences (vacation and sick leave), worker's compensation claims, and liability claims are measured by the amounts earned during the year. In the Governmental Funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid).

(Increase) decrease in vacation and sick leave accrued		(190,753)
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Prepaid costs are recognized as an expenditure when paid in the Governmental Funds. In the Statement of Activities, however, prepaid expenses are allocated over the period for which the expense is related.

Increase (decrease) in prepaid expenses		<u>8,599</u>
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Change in Net Assets - Governmental Activities	\$	<u>(71,158)</u>
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The accompanying notes are an integral part of the financial statements.

**Rapides Parish Sheriff
Alexandria, Louisiana
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds - Agency Funds
June 30, 2008**

Exhibit G

Assets	
Cash and cash equivalents	\$ 3,529,242
Receivables	4,277
Total Assets	<u>\$ 3,533,519</u>
 Liabilities	
Due to General Fund	\$ 301,339
Due to taxing bodies, inmates, and others	3,232,180
Total Liabilities	<u>\$ 3,533,519</u>

The accompanying notes are an integral part of the financial statements.

Notes to Basic Financial Statements

Rapides Parish Sheriff
June 30, 2008

Notes to Basic Financial Statements

1. Reporting Entity and Significant Accounting Policies

As provided by Article V, Section 27, of the Louisiana Constitution of 1974, the Rapides Parish Sheriff (the Sheriff) serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera.

As the chief law enforcement officer of the parish, the Sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of Rapides Parish. The Sheriff provides protection to the residents of the parish through on-site patrols, investigations, and other law enforcement activities. The Sheriff also serves the residents of the parish through the establishment of neighborhood watch, anti-drug abuse, and other similar programs. When requested, the Sheriff also provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the Sheriff is responsible for the collection and distribution of ad valorem taxes, state revenue sharing funds, fines, costs, and bond forfeitures imposed by the district court.

The financial statements of the Rapides Parish Sheriff have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Rapides Parish Sheriff's accounting policies are described below.

Reporting Entity

GASB Statement No. 14, *The Reporting Entity*, as amended establishes criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the Rapides Parish Sheriff is considered a primary government, since it is a special purpose government that has a separately elected official, is legally separate, and is fiscally independent of other state or local governments. As described in GASB Statement No. 14, fiscally independent means that the Sheriff may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. The Sheriff also has no component units, as other legally separate organizations for which the Sheriff is financially accountable. There are no other primary governments with which the Sheriff has a significant relationship.

For financial reporting purposes, in conformance with GASB Codification Section 2100, the Sheriff includes all funds, account groups, and activities that are controlled by the Sheriff as an independently elected official. As such, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. This report only includes all funds that are controlled by or dependent upon the Rapides Parish Sheriff.

Rapides Parish Sheriff
June 30, 2008

Notes to Basic Financial Statements

Basis of Presentation

The Rapides Parish Sheriff's basic financial statements consist of Government-Wide Financial Statements, including a Statement of Net Assets and a Statement of Activities, and Fund Financial Statements, which provide a more detailed level of financial information.

Government-Wide Financial Statements – The Government-Wide Financial Statements include the Statement of Net Assets and the Statement of Activities. These statements report financial information for the Sheriff as a whole.

Fiduciary activities are not included at the Government-Wide reporting level. Fiduciary funds are reported only in the Statement of Assets and Liabilities of Fiduciary Funds at the fund financial statement level. Individual funds are not displayed, but the statements distinguish governmental activities, which normally are supported by taxes and intergovernmental revenues, from business-like activities (if any), generally financed in whole or in part by fees or charges. The activity of internal service funds (if any) is eliminated to avoid duplicating revenues and expenses. The Rapides Parish Sheriff does not have any business-like activities or internal service funds.

The Statement of Net Assets presents the financial position of the governmental activities at year-end.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Sheriff's governmental activities. Direct expenses are those that are specifically associated with a function and therefore clearly identifiable to that particular function. The Sheriff does not allocate indirect expenses to functions in the Statement of Activities. The Statement of Activities reports the expenses of a given function offset by program revenues directly connected with the functional program. Program revenues include: (1) charges for services which report fees and other charges to users of the Sheriff's services; (2) operating grants and contributions that are restricted to meeting the operational activities of a function; and (3) capital grants and contributions which fund the acquisition of capital assets. These revenues are subject to externally imposed restrictions to these program uses. For identifying to which particular function program revenue pertains, the determining factor for charges for services is which particular function generates the revenue. For grants and contributions, the determining factor is to which particular functions the revenues are restricted. Revenues not classified as program revenues are presented as general revenues, which include ad valorem taxes, sales tax, state revenue sharing, interest, and other unrestricted revenues. The comparison of program revenues and expenses identifies the extent to which each program is self-financing or draws from the general revenues of the Sheriff.

Fund Financial Statements – The financial transactions of the Sheriff are recorded in individual funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that include its assets, liabilities, fund equity, revenues, and expenditures. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with legal and contractual provisions.

**Rapides Parish Sheriff
June 30, 2008**

Notes to Basic Financial Statements

Funds are classified into two categories: governmental and fiduciary. Each category, in turn, is divided into separate "fund types". The following fund types are used by the Rapides Parish Sheriff:

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (Special Revenue Funds) and the acquisition or construction of general fixed assets (Capital Projects Funds). The Fund Financial Statements report financial information by major funds and nonmajor funds. The following governmental funds are considered major funds:

General Fund - The General Fund is used to account for all activities of the general government not accounted for in some other fund. The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the Sheriff's office and is used to account for the operations of the Sheriff's office.

All other funds are considered nonmajor funds. Descriptions for these funds can be found at the beginning of the nonmajor governmental funds combining statements.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. The Sheriff accounts for its agency funds in this category. Agency funds consist of the Sheriff's Civil Fund, Tax Collector Fund, Cash Bond Fund, Fines and Costs Fund, and Jail Inmate Fund. They consist of monies deposited for civil suits, taxes, appearance bonds, fees, and funds held on behalf of inmates. Disbursements from the various funds are made to the appropriate agencies, litigants, and others as prescribed by statute.

Basis of Accounting/ Measurement Focus

Government-Wide Financial Statements (GWFS)

The Government-Wide Financial Statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenditures are recognized when incurred.

Fund Financial Statements (FFS)

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the Government-Wide Financial Statements. Major individual governmental funds are reported as separate columns in the Fund Financial Statements.

Fund Financial Statements report detailed information about the Sheriff's office. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column.

Rapides Parish Sheriff
June 30, 2008

Notes to Basic Financial Statements

Governmental Funds

All governmental funds are accounted for using a current financial resources measurement focus. All governmental fund types and agency funds use the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the Balance Sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Sheriff considers ad valorem taxes as available if they are collected within sixty (60) days after the fiscal year end. Sales taxes are accrued in accordance with GASB Statement No. 33. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year. Those revenues susceptible to accrual are ad valorem taxes, sales taxes, interest revenue and charges, commissions, and fees for service. Revenue recognition for cost reimbursement grants is recognized in accordance with GASB Statement 1, as amended by GASB Statement No. 33. Grant revenue and expenditures are recognized in the period when all eligibility requirements have been met. Deferred revenues include amounts for which asset recognition criteria have been met. The Sheriff reports advance receipt of grant funds for use in the following period as deferred revenue.

Fiduciary Funds

The Sheriff has five agency funds. Unlike other types of funds, agency funds report only assets and liabilities. Therefore, agency funds cannot be said to have a measurement focus; however, they use the modified accrual basis of accounting to recognize receivables and payables.

Budgets

Budgets are adopted on the modified accrual basis of accounting, as discussed in the governmental funds. Annual appropriated budgets are usually adopted for the General, Special Revenue, and Debt Service Funds. All annual appropriations lapse at the end of the fiscal year. Budgets for capital projects are adopted on a project-length basis. Because these nonoperating budgets primarily serve as a management control function, no comparison between budgeted and actual amounts for funds budgeted on this basis is provided in this document.

The Sheriff follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Sheriff prepares a proposed budget no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published notifying the public that the proposed budget is available for public inspection. At the same time, the date of the public hearing is published.

Rapides Parish Sheriff
June 30, 2008

Notes to Basic Financial Statements

3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgets are controlled at the fund level and are adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP). Budgeted amounts shown in the financial statements are as originally adopted or as amended from time to time by the Sheriff.

Cash and Cash Equivalents and Investments

Cash and cash equivalents include amounts in demand deposits, as well as short-term investments with a maturity date within three months of the date acquired by the Rapides Parish Sheriff.

Investments represent certificates of deposit with a maturity date more than three months from the date acquired. Investments are stated at cost, which approximates market value.

Under state law, the Sheriff may deposit funds in demand deposits (interest bearing or non-interest bearing), money market accounts, or time certificates of deposit of any bank domiciled or having a branch office in the State of Louisiana. The Sheriff may invest in United States bonds, treasury notes, investments as stipulated in state law, or any other federally insured investments.

Receivables

Receivables are charged against income as they become uncollectible. In the opinion of management, all receivables at year-end were considered collectible, and an allowance for doubtful accounts was not considered necessary.

Internal Balances (Due from/to Other Funds)

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the governmental funds Balance Sheet. These internal balances are eliminated for reporting in the Statement of Net Assets.

Inventories

Inventories consist of (1) items sold at the commissaries, (2) commodities, if any, to feed the prisoners, (3) office supplies, and (4) shop tire inventory. Inventories are valued at the lower of cost or market, using the first-in/first-out (FIFO) method.

**Rapides Parish Sheriff
June 30, 2008**

Notes to Basic Financial Statements

Prepaid Expenses

In the Government-Wide Financial Statements, insurance premiums paid prior to year-end for coverage included in the next fiscal year are reported as prepaid expenses since the expense benefits the next fiscal year. In the Fund Financial Statements, these premiums are recorded as expenditures when paid.

Capital Assets and Depreciation

In the Government-Wide Financial Statements, capital assets are valued at historical cost or estimated cost if historical cost is not known. Donated assets, if any, are valued at estimated fair market value on date of donation. A capitalization threshold of \$300 has been adopted for reporting purposes. Capital assets are depreciated on a straight-line method over the following estimated useful lives:

Building and improvements	5-30 Years
Vehicles	5-15 Years
Radios	7-10 Years
Boats	5-10 Years
Office equipment and software	5-15 Years
Camera/video	4-10 Years
Other	3-30 Years
Weapons	5-10 Years

Capital assets provided by the Rapides Parish Police Jury are not recorded on the financial statements of the Rapides Parish Sheriff.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized.

In the Fund Financial Statements, capital assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions are reflected as expenditures in governmental funds. No provision is made for depreciation on capital assets in the Fund Financial Statements since the full cost is expensed at the time of purchase.

Deferred Revenue

The Rapides Parish Sheriff may report deferred revenue in its fund financial statements. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the Sheriff before he has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Sheriff has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

Rapides Parish Sheriff
June 30, 2008

Notes to Basic Financial Statements

Compensated Absences

Material vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. This includes payments that come due before the end of the reporting period upon the occurrence of employee resignation, retirement, or death that will be paid early in the following year. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are not reported in the Fund Financial Statements. The full liability and related costs are reported in the Government-Wide Financial Statements. No liability is recorded for nonvesting accumulating rights to receive sick pay benefits.

Long-Term Liabilities

Long-term liabilities expected to be financed from governmental funds are not reported in the Balance Sheet for Fund Financial Statements. All liabilities, including long-term debt, are reported on the Statement of Net Assets in the Government-Wide Financial Statements. Interest expense on long-term debt is recognized in the Government-Wide Financial Statements as the interest accrues, regardless of when it is due.

Net Assets

Net assets are reported as restricted when constraints placed on net asset use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

In cases where the Sheriff receives restricted and unrestricted funds for the same purpose, the restricted funds are used first.

Fund Balances

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

Interfund Transactions

In the governmental funds, transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as operating transfers.

Interfund balances are eliminated in the Government-Wide Financial Statements.

Ad Valorem Taxes

Ad valorem taxes attach as an enforceable lien on property located within the parish as of January 1 of each year. Taxes are levied normally in November, and actually billed to the taxpayer during the same month. Billed taxes become delinquent on January 1 of the following year. As the tax

**Rapides Parish Sheriff
June 30, 2008**

Notes to Basic Financial Statements

collector of the parish, the Sheriff bills and collects its own property taxes using the assessed values determined by the tax assessor of Rapides Parish. Assets are recognized when an enforceable legal claim has arisen or when resources are received, whichever is first. Revenues from ad valorem taxes are budgeted in the year billed, and recognized in the period that the taxes are levied.

Sales Taxes

On October 5, 2002, the voters of Rapides Parish elected to allow the Rapides Parish Law Enforcement District to levy and collect an additional 0.5% sales and use tax. This tax was levied effective January 1, 2003, in perpetuity, for the purpose of funding salaries and related benefits, as well as the purchase, lease, operation and maintenance of vehicles, furniture and fixtures, and equipment of the Rapides Parish Sheriff's Office as defined in Sections 301-317 of Title 47 of Louisiana Revised Statutes of 1950 (R.S. 47:301- 47:317).

Supplemental Wages

Certain employees receive supplemental wages from the State of Louisiana. These supplemental wages are recognized as intergovernmental revenues and salaries and related benefits. For the fiscal year ending June 30, 2008, the amount of supplemental wages received was \$1,880,964.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

2. Cash and Cash Equivalents and Investments

At June 30, 2008, the Sheriff had cash and cash equivalents and investments as follows:

Cash and cash equivalents - Governmental Funds	\$ 559,647
Cash and cash equivalents - Fiduciary Funds	3,529,242
Investments - Governmental Funds	<u>7,127,031</u>
	\$ 11,215,920

These deposits are stated at cost, which approximates market. Under state law, these deposits (or resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the agent bank.

Custodial credit risk is the risk that in the event of a bank failure, the Sheriff's deposits may not be returned. As of June 30, 2008, the Sheriff's bank balance of \$13,569,856 was not exposed to custodial credit risk in that \$1,133,312 was insured and \$12,436,544 was collateralized by securities held by the pledging banks in the Sheriff's name.

**Rapides Parish Sheriff
June 30, 2008**

Notes to Basic Financial Statements

3. Receivables

	Governmental Activities	Fiduciary Funds
Security contracts	\$ 53,785	\$ -
Sales taxes	1,086,864	-
Grants	90,117	-
Housing and guarding inmates	526,036	-
Due from inmates	-	4,277
Other	289,653	-
	<u>\$ 2,046,455</u>	<u>\$ 4,277</u>

4. Interfund Receivables, Payables, and Transfers

Amounts due from and due to other funds reported in the Fund Financial Statements at June 30, 2008, consist of the following:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General Fund	Other Governmental Funds	\$ 528
General Fund	Fiduciary Funds	301,339
		<u>\$ 301,867</u>

Balances at June 30, 2008, result from the routine timing differences between the dates that interfund goods or services are provided and the dates that reimbursement occurs.

Transfers shown in the Fund Financial Statements for the year ending June 30, 2008, were as follows:

<u>Transfers in</u>	<u>Transfers out</u>	<u>Amount</u>
General Fund	Other Governmental Funds	\$ 240,000
Other Governmental Funds	General Fund	74,104
		<u>\$ 314,104</u>

Transfers are used to offset expenses of operating commissaries in the General Fund and to use unrestricted revenues in the General Fund to finance various programs.

5. Inventories

The following is a summary of inventories at June 30, 2008:

Warehouse inventory	\$ 75,725
Tires	10,135
Office supplies	30,449
Commissary inventory	81,983
	<u>\$ 198,292</u>

Rapides Parish Sheriff
June 30, 2008

Notes to Basic Financial Statements

6. Capital Assets

The following is a summary of changes in capital assets during the year ended June 30, 2008:

	<u>July 1, 2007</u>	<u>Increases</u>	<u>Decreases</u>	<u>June 30, 2008</u>
Governmental Activities				
Capital assets not being depreciated				
Land and improvements	\$ 588,283	\$ -	\$ -	\$ 588,283
Total Capital Assets Not Being Depreciated	588,283	-	-	588,283
Other Capital Assets				
Buildings and improvements	15,125,573	-	-	15,125,573
Vehicles	4,661,821	904,736	(608,392)	4,958,165
Radios	1,516,021	39,469	-	1,555,490
Boats	118,903	87,150	(28,942)	177,111
Office equipment & software	2,166,423	451,987	(106,134)	2,512,276
Camera/video	703,638	-	(9,093)	694,545
Other	1,225,228	161,608	(39,171)	1,347,665
Weapons	279,309	63,080	(56,040)	286,349
Total Other Capital Assets	25,796,916	1,708,030	(847,772)	26,657,174
Less				
Accumulated depreciation				
Buildings and improvements	(4,269,139)	(506,758)	-	(4,775,897)
Vehicles	(2,415,406)	(614,719)	496,665	(2,533,460)
Radios	(742,036)	(127,275)	-	(869,311)
Boats	(70,494)	(13,644)	23,594	(60,544)
Office equipment & software	(787,182)	(145,942)	84,160	(848,964)
Camera/video	(271,820)	(124,315)	5,011	(391,124)
Other	(493,675)	(124,695)	32,115	(586,255)
Weapons	(132,543)	(41,985)	50,355	(124,173)
Total Accumulated Depreciation	(9,182,295)	(1,699,333)	691,900	(10,189,728)
Other Capital Assets, Net	16,614,621	8,697	(155,872)	16,467,446
Governmental Activities				
Capital Assets, Net	\$ 17,202,904	\$ 8,697	\$ (155,872)	\$ 17,055,729

**Rapides Parish Sheriff
June 30, 2008**

Notes to Basic Financial Statements

Depreciation expense for the current fiscal year was charged to functions as follows:

Governmental Activities

Executive division	\$ 116,310
Finance division	6,616
Youth programs	271
Personnel division	2,337
Tax department	4,378
Civil department	25,037
Maintenance/road crew	85,727
Correction division (DC-1)	67,633
Work release facility	230,162
House arrest division	13,005
Detective division	142,780
Uniform division	642,528
Training division	21,877
Louisiana Youth Academy	55,394
School resource officers	42,635
Correction division (DC-3)	239,820
Warehouse	2,823
Total Depreciation Expense for Governmental Activities	<u>\$ 1,699,333</u>

7. Long-Term Liabilities

During the year ended June 30, 2008, the following changes occurred in long-term liabilities:

	Balance July 1, 2007	Additions	Reductions	Balance June 30, 2008
Capital leases payable	\$ 32,836	\$ -	\$ (32,836)	\$ -
Compensated absences payable	1,028,186	1,218,939	(1,028,186)	1,218,939
	<u>\$ 1,061,022</u>	<u>\$ 1,218,939</u>	<u>\$ (1,061,022)</u>	<u>\$ 1,218,939</u>

	Balance June 30, 2008	Due Within One Year	Due In More Than One Year
Compensated absences payable	\$ 1,218,939	\$ -	\$ 1,218,939

8. Changes in Agency Funds

Balance, Beginning of Year	\$ 4,678,148
Additions	
Deposits	
Sheriff's sales, etc.	3,278,595
Bonds, fines, and costs	2,869,411
Other deposits	6,296,618
Taxes, fees, etc., paid to tax collector	63,159,811
Other additions	43,130
Total Additions	<u>75,647,565</u>

**Rapides Parish Sheriff
June 30, 2008**

Notes to Basic Financial Statements

Reductions	
Taxes, fees, etc., distributed to taxing bodies and others	64,446,218
Deposits settled to:	
Sheriff's General Fund	4,746,752
Rapides Parish Police Jury	972,678
District Attorney	480,826
Indigent Defender	284,928
Clerk of Court	101,598
Litigants	2,365,374
Other settlements	714,058
Other reductions	<u>2,679,762</u>
Total Reductions	<u>76,792,194</u>
Balance, End of Year	\$ 3,533,519

9. Unsettled Balances – Tax Collector Fund

The unsettled balances at June 30, 2008, include the following:

Taxes received under protest, plus interest earned to date on these taxes	\$ 1,682,659
Interest earned on other tax collection accounts	2,879
Taxes, fees, etc. to be distributed to taxing bodies and others	<u>1,310</u>
	\$ 1,686,848

Taxes held under protest are maintained in a separate bank account pending resolution of the protested taxes. Interest earned on other monies is accumulated and distributed periodically.

10. Ad Valorem Taxes

For the year ended June 30, 2008, taxes of 16.93 mills were levied on property with assessed values totaling \$714,371,754.

11. Operating Leases

The Sheriff is committed for more than a single year under leases for office equipment and building or office space. These leases are considered for accounting purposes to be operating leases. Lease expenditures for the year ended June 30, 2008, amounted to \$115,356, and consisted solely of minimum lease payments.

Future minimum lease payments for noncancellable leases are as follows:

Fiscal Year Ending <u>June 30,</u>	<u>Amount</u>
2009	\$ 121,572
2010	76,140
2011	44,890
2012	<u>340</u>
	\$ 242,942

Rapides Parish Sheriff
June 30, 2008

Notes to Basic Financial Statements

12. Risk Management

The office of the Rapides Parish Sheriff is exposed to various risks of loss related to torts, theft, or damage and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The Sheriff carries commercial insurance for workmen's compensation, auto liability, commercial general liability, law enforcement officers' liability, and buildings and equipment. There have been no losses exceeding insurance coverage in any of the three preceding fiscal years.

The Sheriff covers all other losses, claim settlements, and judgments from General Fund resources. The Sheriff currently reports all of its risk management activities in its General Fund. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated.

The office of the Rapides Parish Sheriff is party to legal proceedings involving suits filed against the Sheriff for various reasons. Some of these suits claim damages that are material in amount. The amount of losses, if any, that may arise from these suits cannot be reasonably estimated. Management does not believe that the Sheriff is exposed to any material losses not covered by insurance. No provision for losses is included in the financial statements.

13. Pension Plan

Substantially all employees of the Rapides Parish Sheriff are members of the Sheriff's Pension and Relief Fund ("System"), a cost-sharing, multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All sheriffs and deputies who are found to be physically fit, who earn at least \$800 per month, and who are at least 18 years of age at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service, or at any age with at least 30 years of creditable service, and receive a benefit, payable monthly for life, equal to a percentage of their average final salary for each year of credited service. The percentage factor to be used for each year of service is 3.33 percent of creditable service. In any case, the retirement benefit cannot exceed 100 percent of the final average salary. Final average salary is the employee's highest average salary over 36 consecutive or joined months that produces the highest average. Employees who terminate with at least 12 years of service and who do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between the ages of 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established by state statute.

Employees who elected prior to July 1, 2001, could participate in the Deferred Retirement Option Plan (DROP), whereby in lieu of terminating employment and accepting a service retirement allowance, any member with twelve or more years of service and at least age 55, or 30 years of service and at least age 53, could defer the receipt of benefits for up to 3 years.

Rapides Parish Sheriff
June 30, 2008

Notes to Basic Financial Statements

Effective July 1, 2001, the regular DROP option mentioned above was replaced by the Back DROP option. Instead of declaring in advance your DROP intentions, a member now declares at the end of the DROP period that he/she wants to participate in the Back DROP. The DROP period in the Back DROP is any time up to three years after a member is eligible to retire. The number of years in the Back DROP period is then subtracted from the number of years of creditable service to determine the retirement allowance for the member. The benefit allowable in the Back DROP is equal to the number of months in the DROP period times the monthly benefit calculated using the maximum retirement benefit.

Contributions to the System include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and one-tenth of one percent of the net direct premiums received in the state by casualty insurers doing business in the state. State statute requires covered employees to contribute 10.0% of their salaries to the System and requires an employer contribution equal to 11.0% of each covered employee's salary.

The Sheriff's Pension and Relief Fund issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to Sheriff's Pension and Relief Fund, 1225 Nicholson Drive, Baton Rouge, LA 70802.

The Sheriff made the following required contributions to the Sheriff's Pension and Relief Fund:

<u>Fiscal Year Ending</u>	<u>Amount</u>
6/30/08	\$ 2,397,119
6/30/07	2,259,163
6/30/06	2,218,923

14. Postretirement Health Care Benefits

The Rapides Parish Sheriff provides postretirement benefits to retired deputies with at least fifteen years of service who are at least fifty-five years of age or retired with at least thirty years of service at any age. State statute provides that the premium costs of group hospital, surgical, medical expense, and dental insurance and the first ten thousand dollars of life insurance shall be paid from the Sheriff's General Fund for deputies meeting those requirements.

The Rapides Parish Sheriff pays the health and life insurance cost, as applicable, of the retired deputies and their spouses directly to the benefit provider. The Louisiana Sheriff's Pension System reimburses the Sheriff for the spouses' portion of those costs, which have been deducted from the retirees' monthly pension check.

For the fiscal year ending June 30, 2008, the Rapides Parish Sheriff expended \$224,413 on net postretirement benefits for fifty-seven retirees. The annual cost per retiree of these postretirement health care benefits and the number of retirees receiving those benefits as of June 30, 2008 is as follows:

	<u>Cost</u>	<u>Retirees</u>
Health insurance for retiree not receiving Medicare benefits	\$ 5,315	28
Health insurance for retiree receiving Medicare benefits	3,555	28
Dental benefits	191	56
Life insurance (first \$10,000 only)	45	57

Rapides Parish Sheriff
June 30, 2008

Notes to Basic Financial Statements

15. Expenses of the Sheriff Paid by Others

The Rapides Parish Police Jury, as governing authority of the Parish, is required to provide certain facilities, services, and supplies necessary for the Sheriff to carry out the responsibilities of the office. Consequently, expenditures for those costs, such as office space, parish jail, certain equipment and supplies, and related expenses necessary for the use, operation, and maintenance of these facilities, are not included in the financial statements of the Sheriff.

16. GASB 45 Implementation

In June 2004, The Governmental Accounting Standards Board (GASB) approved Statement No. 45, Accounting and Financial Reporting by Employers for Postretirement Benefits other than Pensions. This new pronouncement provides guidance for local governments in recognizing the cost of retiree health care, as well as any "other" post employment benefits (other than pensions).

Government-Wide Financial Statements are prepared using the economic resources measurement focus and the accrual basis of accounting. The new pronouncement will cause the Government-Wide Financial Statements to recognize the cost of providing retiree health care coverage over the life of the employee, rather than at the time the health care premiums are paid. Annually, the unfunded actuarial accrued liability (UAAL) will be reported in the Government-Wide Financial Statements. However, the UAAL will not be reported in the individual fund statements that use the modified accrual basis of accounting.

The Sheriff will implement the provisions of GASB Statement No. 45 along with the required note disclosures for the fiscal year beginning July 1, 2008.

Required Supplemental Information – Part II

Rapides Parish Sheriff
Alexandria, Louisiana
Budgetary Comparison Schedule
General Fund
Year Ended June 30, 2008

Statement H

	Budgeted Amounts		Actual	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues				
Taxes				
Ad valorem	\$ 8,650,000	\$ 8,900,000	\$ 8,965,007	\$ 65,007
Sales taxes	12,400,000	13,000,000	12,958,317	(41,683)
Intergovernmental	3,772,350	4,143,950	4,136,187	(7,763)
Fees, commissions, etc.	10,138,500	10,653,000	10,719,225	66,225
Interest earned	310,000	328,000	341,754	13,754
Other	194,600	222,800	185,345	(37,455)
Total Revenues	35,463,450	37,247,750	37,305,835	58,085
Expenditures				
Current				
Executive division	1,736,759	1,833,136	1,888,779	(55,643)
Finance division	414,667	429,793	431,486	(1,693)
Youth programs	128,739	145,709	133,208	12,501
Personnel division	152,344	158,417	148,601	9,816
Tax department	383,940	423,739	412,587	11,152
Civil department	697,979	827,344	829,358	(2,014)
Maintenance/road crew	786,968	861,161	852,982	8,179
Correction division (DC-1)	3,718,672	4,005,956	4,010,090	(4,134)
Work release facility	3,342,066	3,493,047	3,474,303	18,744
House arrest division	424,277	429,657	425,438	4,219
Detective division	2,333,051	2,465,524	2,474,620	(9,096)
Uniform division	10,058,638	10,232,126	10,086,915	145,211
Training division	305,177	370,370	352,200	18,170
Louisiana Youth Academy	1,143,510	1,180,567	1,178,546	2,021
School resource officers	3,219,154	3,499,601	3,498,928	673
Correction division (DC-3)	5,257,206	5,421,637	5,441,434	(19,797)
Warehouse	118,503	107,488	103,902	3,586
Capital outlay	1,446,800	1,576,378	1,576,733	(355)
Debt service				
Principal	-	-	32,836	(32,836)
Interest and other charges	-	-	896	(896)
Total Expenditures	35,668,450	37,461,650	37,353,842	107,808
Deficiency of Revenues Over Expenditures	(205,000)	(213,900)	(48,007)	165,893
Other Financing Sources (Uses)				
Transfers in	240,000	240,000	240,000	-
Transfers out	(65,000)	(74,100)	(74,104)	(4)
Sale of capital assets	30,000	48,000	48,136	136
Total Other Financing Sources (Uses)	205,000	213,900	214,032	132
Net Change In Fund Balance	-	-	166,025	166,025
Fund Balance, Beginning of Year	9,075,459	9,075,459	9,075,459	-
Fund Balance, End of Year	\$ 9,075,459	\$ 9,075,459	\$ 9,241,484	\$ 166,025

The accompanying notes are an integral part of the financial statements.

Supplemental Information

**Rapides Parish Sheriff
Alexandria, Louisiana
Balance Sheet
General Fund
June 30, 2008**

Statement I-1

Assets

Cash and cash equivalents	\$ 446,160
Investments	6,750,000
Receivables	2,016,474
Accrued interest receivable	73,420
Due from other funds	
Jail Commissary Fund	56
Drug Enforcement Fund	472
Sheriff's Civil Fund	29,686
Tax Collector Fund	2,879
Fines and Costs Fund	30,520
Jail Inmate Fund	238,254
Inventories	<u>116,309</u>
Total Assets	<u>\$ 9,704,230</u>

Liabilities and Fund Balance

Liabilities	
Accounts payable	\$ 314,058
Payroll withholdings	480
Deferred revenue	<u>148,208</u>
Total Liabilities	462,746
Fund Balance	
Fund balance - Unreserved and undesignated	<u>9,241,484</u>
Total Liabilities and Fund Balance	<u>\$ 9,704,230</u>

See independent auditor's report.

Rapides Parish Sheriff
Alexandria, Louisiana
Statement of Revenues, Expenditures, and Changes
In Fund Balance - Budget and Actual
General Fund
Year Ended June 30, 2008

			Statement 1-2 (Continued)
	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes			
Ad valorem	\$ 8,900,000	\$ 8,965,007	\$ 65,007
Sales	13,000,000	12,958,317	(41,683)
Intergovernmental			
Federal	146,800	145,330	(1,470)
State	3,349,650	3,342,814	(6,836)
Local	647,500	648,043	543
Fees, commissions, etc.			
Fees	696,000	697,988	1,988
Feeding and maintaining prisoners	9,065,500	9,116,733	51,233
Commissions	891,500	904,504	13,004
Interest earned	328,000	341,754	13,754
Other	222,800	185,345	(37,455)
Total Revenues	37,247,750	37,305,835	58,085
Expenditures			
Current			
Executive division	1,833,136	1,888,779	(55,643)
Finance division	429,793	431,486	(1,693)
Youth programs	145,709	133,208	12,501
Personnel division	158,417	148,601	9,816
Tax department	423,739	412,587	11,152
Civil department	827,344	829,358	(2,014)
Maintenance/road crew	861,161	852,982	8,179
Correction division (DC-1)	4,005,956	4,010,090	(4,134)
Work release facility	3,493,047	3,474,303	18,744
House arrest division	429,657	425,438	4,219
Detective division	2,465,524	2,474,620	(9,096)
Uniform division	10,232,126	10,086,915	145,211
Training division	370,370	352,200	18,170
Louisiana Youth Academy	1,180,567	1,178,546	2,021
School resource officers	3,499,601	3,498,928	673
Correction division (DC-3)	5,421,637	5,441,434	(19,797)
Warehouse	107,488	103,902	3,586
Capital outlay	1,576,378	1,576,733	(355)
Debt service			
Principal	-	32,836	(32,836)
Interest and other charges	-	896	(896)
Total Expenditures	37,461,650	37,353,842	107,808
Deficiency of Revenues Over Expenditures	(213,900)	(48,007)	165,893

See independent auditor's report.

Rapides Parish Sheriff
Alexandria, Louisiana
Statement of Revenues, Expenditures, and Changes
In Fund Balance - Budget and Actual
General Fund
Year Ended June 30, 2008

	Statement I-2		
	(Concluded)		
	Final		Variance
	Budget	Actual	Favorable
			(Unfavorable)
Other Financing Sources (Uses)			
Transfers in			
Jail Commissary Fund	\$ 240,000	\$ 240,000	\$ -
Transfers out			
Drug Enforcement Fund	(74,100)	(74,104)	(4)
Sale of capital assets	48,000	48,136	136
Total Other Financing Sources (Uses)	<u>213,900</u>	<u>214,032</u>	<u>132</u>
Net Change in Fund Balance	-	166,025	166,025
Fund Balance, Beginning of Year	<u>9,075,459</u>	<u>9,075,459</u>	-
Fund Balance, End of Year	<u><u>\$ 9,075,459</u></u>	<u><u>\$ 9,241,484</u></u>	<u><u>\$ 166,025</u></u>

See independent auditor's report.

**Rapides Parish Sheriff
Alexandria, Louisiana
Statement of Expenditures - Budget and Actual
General Fund
Year Ended June 30, 2008**

			Statement I-3 (Continued)
	Final Budget	Actual	Variance Favorable (Unfavorable)
Expenditures			
Executive Division			
Current			
Salaries and related benefits	\$ 1,370,936	\$ 1,366,982	\$ 3,974
Operating expenses	462,200	521,817	(59,617)
Capital outlay	168,755	197,274	(28,519)
Total Executive Division	<u>2,001,891</u>	<u>2,086,053</u>	<u>(84,162)</u>
Finance Division			
Current			
Salaries and related benefits	406,943	406,874	69
Operating expenses	22,850	24,612	(1,762)
Capital outlay	2,630	3,110	(480)
Total Finance Division	<u>432,423</u>	<u>434,596</u>	<u>(2,173)</u>
Youth Programs			
Current			
Salaries and related benefits	75,509	75,490	19
Operating expenses	70,200	57,718	12,482
Total Youth Programs	<u>145,709</u>	<u>133,208</u>	<u>12,501</u>
Personnel Division			
Current			
Salaries and related benefits	106,417	105,456	961
Operating expenses	52,000	43,145	8,855
Capital outlay	622	622	-
Debt service			
Principal	-	4,568	(4,568)
Interest and other charges	-	53	(53)
Total Personnel Division	<u>159,039</u>	<u>153,844</u>	<u>5,195</u>
Tax Department			
Current			
Salaries and related benefits	271,989	274,363	(2,374)
Operating expenses	151,750	138,224	13,526
Capital outlay	9,893	9,892	1
Total Tax Department	<u>433,632</u>	<u>422,479</u>	<u>11,153</u>

See independent auditor's report.

Rapides Parish Sheriff
Alexandria, Louisiana
Statement of Expenditures - Budget and Actual
General Fund
Year Ended June 30, 2008

Statement I-3
(Continued)

	Final Budget	Actual	Variance Favorable (Unfavorable)
Civil Department			
Current			
Salaries and related benefits	\$ 725,444	\$ 725,351	\$ 93
Operating expenses	101,900	104,007	(2,107)
Capital outlay	77,457	78,157	(700)
Total Civil Department	<u>904,801</u>	<u>907,515</u>	<u>(2,714)</u>
Maintenance/Road Crew			
Current			
Salaries and related benefits	634,861	634,085	776
Operating expenses	226,300	218,897	7,403
Capital outlay	78,547	79,923	(1,376)
Total Maintenance/Road Crew	<u>939,708</u>	<u>932,905</u>	<u>6,803</u>
Correction Division (DC-1)			
Current			
Salaries and related benefits	3,277,456	3,265,486	11,970
Operating expenses	728,500	744,604	(16,104)
Capital outlay	130,452	129,389	1,063
Total Correction Division (DC-1)	<u>4,136,408</u>	<u>4,139,479</u>	<u>(3,071)</u>
Work Release Facility			
Current			
Salaries and related benefits	2,451,897	2,443,575	8,322
Operating expenses	1,041,150	1,030,728	10,422
Capital outlay	66,939	67,619	(680)
Debt service			
Principal	-	7,374	(7,374)
Total Work Release Facility	<u>3,559,986</u>	<u>3,549,296</u>	<u>10,690</u>
House Arrest Division			
Current			
Salaries and related benefits	331,407	331,321	86
Operating expenses	98,250	94,117	4,133
Capital outlay	5,957	4,400	1,557
Total House Arrest Division	<u>435,614</u>	<u>429,838</u>	<u>5,776</u>

See independent auditor's report.

Rapides Parish Sheriff
Alexandria, Louisiana
Statement of Expenditures - Budget and Actual
General Fund
Year Ended June 30, 2008

Statement I-3
(Continued)

	Final Budget	Actual	Variance Favorable (Unfavorable)
Detective Division			
Current			
Salaries and related benefits	\$ 2,154,324	\$ 2,162,003	\$ (7,679)
Operating expenses	311,200	312,617	(1,417)
Capital outlay	215,317	195,318	19,999
Total Detective Division	2,680,841	2,669,938	10,903
Uniform Division			
Current			
Salaries and related benefits	8,671,926	8,569,482	102,444
Operating expenses	1,560,200	1,517,433	42,767
Capital outlay	567,875	559,189	8,686
Debt service			
Principal	-	7,386	(7,386)
Interest and other charges	-	781	(781)
Total Uniform Division	10,800,001	10,654,271	145,730
Training Division			
Current			
Salaries and related benefits	225,670	226,116	(446)
Operating expenses	144,700	126,084	18,616
Capital outlay	34,048	33,908	140
Debt service			
Principal	-	4,777	(4,777)
Total Training Division	404,418	390,885	13,533
Louisiana Youth Academy			
Current			
Salaries and related benefits	951,267	953,276	(2,009)
Operating expenses	229,300	225,270	4,030
Capital outlay	19,129	18,529	600
Total Louisiana Youth Academy	1,199,696	1,197,075	2,621
School Resource Officers			
Current			
Salaries and related benefits	3,407,901	3,403,993	3,908
Operating expenses	91,700	94,935	(3,235)
Capital outlay	55,336	55,984	(648)
Total School Resource Officers	3,554,937	3,554,912	25

See independent auditor's report.

**Rapides Parish Sheriff
Alexandria, Louisiana
Statement of Expenditures - Budget and Actual
General Fund
Year Ended June 30, 2008**

			Statement I-3 (Concluded)
	Final Budget	Actual	Variance Favorable (Unfavorable)
Correction Division (DC-3)			
Current			
Salaries and related benefits	3,949,437	3,933,039	16,398
Operating expenses	1,472,200	1,508,395	(36,195)
Capital outlay	139,268	139,266	2
Debt service			
Principal	-	8,731	(8,731)
Interest and other charges	-	62	(62)
Total Correction Division (DC-3)	<u>5,560,905</u>	<u>5,589,493</u>	<u>(28,588)</u>
Warehouse			
Current			
Salaries and related benefits	80,588	80,384	204
Operating expenses	26,900	23,518	3,382
Capital outlay	4,153	4,153	-
Total Warehouse	<u>111,641</u>	<u>108,055</u>	<u>3,586</u>
Total Expenditures	<u><u>\$ 37,461,650</u></u>	<u><u>\$ 37,353,842</u></u>	<u><u>\$ 107,808</u></u>

See independent auditor's report.

Nonmajor Governmental Funds

Special Revenue Funds - Special revenue funds account for the receipt and disbursement of earmarked monies.

Jail Commissary Fund - This fund accounts for the purchases and sales of cigarettes, candies, and notions for prisoners housed in the Rapides Parish Detention Centers (DC-1 and DC-3) and the Work Release Facility, as well as items purchased with the gross profits from the sale of the merchandise.

Drug Enforcement Fund - This fund accounts for the activities and transactions related to the Metro Narcotics Task Force.

Capital Projects Fund - The Capital Projects Fund is used to account for funds designated for future expansion and acquisitions.

Rapides Parish Sheriff
Alexandria, Louisiana
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2008

Statement J-1

Special Revenue Funds

	Jail Commissary Fund	Drug Enforcement Fund	Total Special Revenue Funds	Capital Projects Fund	Total Nonmajor Governmental Funds
Assets					
Cash and cash equivalents	\$ 36,605	\$ 76,233	\$ 112,838	\$ 649	\$ 113,487
Investments	-	-	-	377,031	377,031
Receivables	-	29,981	29,981	-	29,981
Accrued interest receivable	-	-	-	4,615	4,615
Inventories	81,983	-	81,983	-	81,983
Total Assets	\$ 118,588	\$ 106,214	\$ 224,802	\$ 382,295	\$ 607,097
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ 7,687	\$ -	\$ 7,687	\$ -	\$ 7,687
Due to General Fund	56	472	528	-	528
Total Liabilities	7,743	472	8,215	-	8,215
Fund Balances					
Unreserved	110,845	105,742	216,587	382,295	598,882
Total Fund Balances	110,845	105,742	216,587	382,295	598,882
Total Liabilities and Fund Balances	\$ 118,588	\$ 106,214	\$ 224,802	\$ 382,295	\$ 607,097

See independent auditor's report.

Rapides Parish Sheriff
Alexandria, Louisiana
Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended June 30, 2008

Statement J-2

Special Revenue Funds

	Jail Commissary Fund	Drug Enforcement Fund	Total Special Revenue Funds	Capital Projects Fund	Total Nonmajor Governmental Funds
Revenues					
Intergovernmental					
Federal	-	\$ 76,624	\$ 76,624	\$ -	\$ 76,624
Local	-	19,411	19,411	-	19,411
Commission on forfeited assets	-	29,997	29,997	-	29,997
Sale of merchandise	968,994	-	968,994	-	968,994
Interest earned	2,834	-	2,834	16,071	18,905
Total Revenues	971,828	126,032	1,097,860	16,071	1,113,931
Expenditures					
Current					
Salaries and related benefits	-	140,933	140,933	-	140,933
Utilities	-	933	933	-	933
Telephone	-	6,209	6,209	-	6,209
Informants and undercover operations	-	10,000	10,000	-	10,000
Office expense	-	2,314	2,314	-	2,314
Insurance	-	1,224	1,224	-	1,224
Miscellaneous	-	1,092	1,092	-	1,092
Cost of merchandise sold - commissaries	718,312	-	718,312	-	718,312
Bank charges - commissaries	7,708	-	7,708	-	7,708
Total Expenditures	726,020	162,705	888,725	-	888,725
Excess (Deficiency) of Revenues over Expenditures	245,808	(36,673)	209,135	16,071	225,206
Other Financing Sources (Uses)					
Transfers in	-	74,104	74,104	-	74,104
Transfers out	(240,000)	-	(240,000)	-	(240,000)
Total Other Financing Sources (Uses)	(240,000)	74,104	(165,896)	-	(165,896)
Net Change in Fund Balances	5,808	37,431	43,239	16,071	59,310
Fund Balances, Beginning of Year	105,037	68,311	173,348	365,224	539,572
Fund Balances, End of Year	\$ 110,845	\$ 105,742	\$ 216,587	\$ 382,295	\$ 598,882

See independent auditor's report.

**Rapides Parish Sheriff
Alexandria, Louisiana
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Jail Commissary Fund
Year Ended June 30, 2008**

Statement K-1

	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Sale of merchandise	\$ 961,000	\$ 968,994	\$ 7,994
Interest earned	3,200	2,834	(366)
Total Revenues	<u>964,200</u>	<u>971,828</u>	<u>7,628</u>
Expenditures			
Current			
Cost of merchandise sold	716,200	718,312	(2,112)
Bank charges	8,000	7,708	292
Total Expenditures	<u>724,200</u>	<u>726,020</u>	<u>(1,820)</u>
Excess of Revenues over Expenditures	240,000	245,808	5,808
Other Financing Uses			
Transfer out			
General Fund	(240,000)	(240,000)	-
Total Other Financing Uses	<u>(240,000)</u>	<u>(240,000)</u>	<u>-</u>
Net Change in Fund Balance	-	5,808	5,808
Fund Balance, Beginning of Year	<u>105,037</u>	<u>105,037</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 105,037</u>	<u>\$ 110,845</u>	<u>\$ 5,808</u>

See independent auditor's report.

**Rapides Parish Sheriff
Alexandria, Louisiana
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Drug Enforcement Fund
Year Ended June 30, 2008**

Statement K-2

	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental			
Federal	\$ 64,385	\$ 76,624	\$ 12,239
Local	19,411	19,411	-
Commission on forfeited assets	8,500	29,997	21,497
Total Revenues	<u>92,296</u>	<u>126,032</u>	<u>33,736</u>
Expenditures			
Current			
Salaries and related benefits	140,796	140,933	(137)
Utilities	1,800	933	867
Telephone	6,100	6,209	(109)
Informants and undercover operations	12,500	10,000	2,500
Office expense	3,600	2,314	1,286
Insurance	1,600	1,224	376
Miscellaneous	-	1,092	(1,092)
Total Expenditures	<u>166,396</u>	<u>162,705</u>	<u>3,691</u>
Deficiency of Revenues Over Expenditures	(74,100)	(36,673)	37,427
Other Financing Sources			
Transfer in			
General Fund	74,100	74,104	4
Total Other Financing Sources	<u>74,100</u>	<u>74,104</u>	<u>4</u>
Net Change in Fund Balance	-	37,431	37,431
Fund Balance, Beginning of Year	<u>68,311</u>	<u>68,311</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 68,311</u>	<u>\$ 105,742</u>	<u>\$ 37,431</u>

See independent auditor's report.

Rapides Parish Sheriff
Alexandria, Louisiana
Statement of Revenues, Expenditures, and
Changes in Fund Balance
Capital Projects Fund
Year Ended June 30, 2008

Statement L

Revenues

Interest earned

\$ 16,071

Expenditures

-

Net Change in Fund Balance

16,071

Fund Balance, Beginning of Year

366,224

Fund Balance, End of Year

\$ 382,295

See independent auditor's report.

Agency Funds

Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governmental entities, and/or other funds.

Sheriff's Civil Fund - This fund is used to account for cash received from sheriff's sales, garnishment of wages, and services provided to other governmental units. Also, certain amounts are held pursuant to judicial orders pending finalization of legal suits.

Tax Collector Fund - This fund is used to account for collection of assessed ad valorem taxes and redemptions of ad valorem taxes and the disposition to the applicable taxing bodies.

Cash Bond Fund - This fund is used to account for cash bonds received for prisoners' release pending trial.

Fines and Costs Fund - This fund is used to account for fines and costs on traffic and other legal violations received by the Sheriff to be distributed in accordance with specific laws and regulations.

Jail Inmate Fund - This fund is used to account for cash held for each prisoner in the jail and the Work Release Facility. This money may be used by the prisoner for commissary purchases, and any remaining cash is returned to the prisoner when he/she is released.

Rapides Parish Sheriff
Alexandria, Louisiana
Combining Statement of Fiduciary Assets and Liabilities
Fiduciary Fund Types - All Agency Funds
June 30, 2008

Statement M-1

	Sheriff's Civil Fund	Tax Collector Fund	Cash Bond Fund	Fines and Costs Fund	Jail Inmate Fund	Total
Assets						
Cash and cash equivalents	\$ 342,128	\$ 1,686,848	\$ 162,330	\$ 250,125	\$ 1,087,811	\$ 3,529,242
Due from inmates	-	-	-	-	4,277	4,277
Total Assets	\$ 342,128	\$ 1,686,848	\$ 162,330	\$ 250,125	\$ 1,092,088	\$ 3,533,519
Liabilities						
Due to General Fund	\$ 29,686	\$ 2,879	\$ -	\$ 30,520	\$ 238,254	\$ 301,339
Unsettled balances due to taxing bodies and others	-	1,683,969	-	-	-	1,683,969
Due to inmates	-	-	-	-	853,834	853,834
Due to others	312,442	-	162,330	219,605	-	694,377
Total Liabilities	\$ 342,128	\$ 1,686,848	\$ 162,330	\$ 250,125	\$ 1,092,088	\$ 3,533,519

See independent auditor's report.

Rapides Parish Sheriff
Alexandria, Louisiana
Combining Statement of Changes
in Fiduciary Assets and Liabilities
Fiduciary Fund Types - All Agency Funds
Year Ended June 30, 2008

Statement M-2

	Sheriff's Civil Fund	Tax Collector Fund	Cash Bond Fund	Fines and Costs Fund	Jail Inmate Fund	Total
Balances, Beginning of Year	\$ 355,447	\$ 2,973,255	\$ 78,126	\$ 222,478	\$ 1,048,842	\$ 4,678,148
Additions						
Deposits						
Sheriff's sales, etc.	3,278,595	-	-	-	-	3,278,595
Bonds, fines, and costs	-	-	175,772	2,693,639	-	2,869,411
Other deposits	462,011	-	-	-	5,834,607	6,296,618
Taxes, fees, etc., paid to tax collector	-	63,159,811	-	-	-	63,159,811
Other additions	-	-	3,915	46	39,169	43,130
Total Additions	3,740,606	63,159,811	179,687	2,693,685	5,873,776	75,647,565
Reductions						
Taxes, fees, etc., distributed to taxing bodies and others	-	64,446,218	-	-	-	64,446,218
Deposits settled to:						
Sheriff's General Fund	966,426	-	-	347,073	3,433,253	4,746,752
Rapides Parish Police Jury	-	-	-	972,678	-	972,678
District Attorney	-	-	-	480,826	-	480,826
Indigent Defender	-	-	-	284,928	-	284,928
Clerk of Court	101,598	-	-	-	-	101,598
Litigants	2,365,374	-	-	-	-	2,365,374
Other settlements	133,525	-	-	580,533	-	714,058
Other reductions	187,002	-	95,483	-	2,397,277	2,679,762
Total Reductions	3,753,925	64,446,218	95,483	2,666,038	5,830,530	76,792,194
Balances, End of Year	\$ 342,128	\$ 1,686,848	\$ 162,330	\$ 250,125	\$ 1,092,088	\$ 3,533,519

See independent auditor's report.

**Other Report Required
by *Government Auditing Standards***

**Report on Internal Control Over Financial Reporting and on Compliance
and Other Matters Based on an Audit of Financial Statements Performed
in Accordance with *Government Auditing Standards***



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1945

**Report on Internal Control Over Financial Reporting and on Compliance
and Other Matters Based on an Audit of Financial Statements Performed
in Accordance with Government Auditing Standards**

The Honorable Charles F. Wagner, Jr.
Rapides Parish Sheriff
Alexandria, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Rapides Parish Sheriff, Alexandria, Louisiana, as of and for the year ended June 30, 2008, which collectively comprise the Rapides Parish Sheriff's basic financial statements and have issued our report thereon dated December 16, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Rapides Parish Sheriff's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Rapides Parish Sheriff's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Rapides Parish Sheriff's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Rapides Parish Sheriff's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Rapides Parish Sheriff's financial statements that is more than inconsequential will not be prevented or detected by the Rapides Parish Sheriff's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Rapides Parish Sheriff's internal control.

MARVIN A. JUREAN, C.P.A.
ERNEST F. SASSER, C.P.A.
ROBERT L. LITTON, C.P.A.

ROBERT W. DUDRAT, C.P.A.
REBECCA B. MORRIS, C.P.A.
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PAYNE, MOORE & HERRINGTON, LLP

The Honorable Charles F. Wagner, Jr.
Rapides Parish Sheriff
Alexandria, Louisiana

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Rapides Parish Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as Finding 2008-01.

The Rapides Parish Sheriff's response to the finding identified in our audit is described in the accompanying management's corrective action plan. We did not audit the Rapides Parish Sheriff's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Rapides Parish Sheriff, management, and the Louisiana Legislative Auditor's office and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is in fact a public document.

Payne, Moore & Herrington, LLP

Certified Public Accountants

December 16, 2008

Rapides Parish Sheriff
Schedule of Findings and Questioned Costs
Year Ended June 30, 2008

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unqualified	
Internal control over financial reporting:		
Material weaknesses identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Significant deficiencies identified that are not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported
Noncompliance material to financial statements noted?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Other matters reported, as required by <i>Government Auditing Standards?</i>	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
<i>Management's Corrective Action Plan</i>	See Attached	
<i>Management's Summary Schedule of Prior Audit Findings</i>	See Attached	
<i>Memorandum of Other Comments and Recommendations</i>	None Issued	

Federal Awards

Not Applicable

Section II - Financial Statement Findings

Finding 2008-01 – Theft of Inmate Personal Property

Criteria: Implementation of fraud deterrence and prevention measures, which include a policy for prompt investigation of reports of potential fraud and disciplinary action for violations, can reduce the risk of fraud because of the likelihood of detection and punishment.

Condition and Context: In July 2008, a Rapides Parish Sheriff's corrections deputy was arrested for theft of \$500 from an inmate's personal property during the procession of the inmate in to the jail. The deputy's employment with the Rapides Parish Sheriff was terminated, the Rapides Parish District Attorney's Office was informed of the charges and full restitution was made to the victim.

Cause and Effect: Because of the characteristics of fraud, fraud may occur notwithstanding the presence of antifraud programs and controls; however, the Rapides Parish Sheriff followed their established policies by promptly investigating the report of misconduct and providing appropriate disciplinary action for violations.

Questioned Cost: None.

**Rapides Parish Sheriff
Schedule of Findings and Questioned Costs
Year Ended June 30, 2008**

Recommendation: No action is recommended.

Management's response: See Management's Corrective Action Plan.

Section III – Federal Award Findings and Questioned Costs

Not Applicable

**Rapides Parish Sheriff
Management's Corrective Action Plan
Year Ended June 30, 2008**

The Rapides Parish Sheriff respectfully submits the following corrective action plan for the year ended June 30, 2008.

Independent Public Accounting Firm: Payne, Moore & Herrington, LLP
P. O. Box 13200
Alexandria, LA 71315-3200
(318) 443-1893

Auditee Contact Person: Mark Thibeaux
Rapides Parish Sheriff Office
P.O. Box 1510
Alexandria, LA 71309-1519
(318) 473-6810

Audit period: July 1, 2007 through June 30, 2008

The finding from the Schedule of Findings and Questioned Costs is discussed below. The finding is numbered consistently with the number assigned in the Schedule.

Finding 2008-01 – Theft of Inmate Personal Property

Condition: In July 2008, a Rapides Parish Sheriff's corrections deputy was arrested for theft of \$500 from an inmate's personal property during the procession of the inmate in to the jail. The deputy's employment with the Rapides Parish Sheriff was terminated, the Rapides Parish District Attorney's Office was informed of the charges and full restitution was made to the victim.

Recommendation: No action is recommended.

Action taken: No action is necessary.

**Rapides Parish Sheriff
Management's Summary Schedule of Prior Audit Findings
Year Ended June 30, 2008**

Finding 2007-01 – Insurance Fraud

Condition: In March 2007, a Rapides Parish Sheriff's deputy was arrested for multiple charges, including insurance fraud. The deputy obtained prescription medication using false prescriptions. A portion of the cost of these prescriptions was paid by the Rapides Parish Sheriff's health insurance plan. The deputy's employment with the Rapides Parish Sheriff was terminated, the Rapides Parish District Attorney's Office was informed of the charges and full restitution was made in August 2007 to the Rapides Parish Sheriff in the amount of \$4,635 for the cost of the prescriptions paid by the Rapides Parish Sheriff's health insurance plan.

Current Status: Resolved.